



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT ST
P.O. BOX 426
NEENAH, WI 54957-0426

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

CITY OF NEENAH WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY**Utility Address:** 211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

When was utility organized? 10/4/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LARRY WETTERING**Title:** DIRECTOR**Office Address:**

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622**Fax Number:** (920) 751 - 4933**E-mail Address:** CONEENAH@ATHENET.NET

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 4/10/1997**Period covered by most recent audit:** FOR PERIOD ENDED DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LARRY WETTERING**Title:** DIRECTOR**Office Address:**

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622**Fax Number:** (920) 751 - 4933**E-mail Address:** CONEENAH@ATHENET.NET

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:

ERNIE BELLIN, COUNCIL REP.

DUAINE BOSIN, SECRETARY

HON MARIGEN CARPENTER, MAYOR

KENNETH MAVES

MICHAEL SMABY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,741,776	2,745,509	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,363,212	1,292,615	2
Depreciation Expense (403)	402,235	319,325	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	416,149	357,841	5
Total Operating Expenses	2,181,596	1,969,781	
Net Operating Income	560,180	775,728	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	560,180	775,728	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	945	632	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	51,523	69,966	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	52,468	70,598	
Total Income	612,648	846,326	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	612,648	846,326	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	4,834	4,834	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	313,326	269,854	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	318,160	274,688	
Net Income	294,488	571,638	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,630,526	3,071,495	20
Balance Transferred from Income (433)	294,488	571,638	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	12,607	12,607	25
Total Unappropriated Earned Surplus End of Year (216)	3,912,407	3,630,526	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Temporary Investments(LGIP & Wisc. Invest. Trust)	51,523	5
Total (Acct. 419):	51,523	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Annual dividend to city based on their investment in utility.	12,607	12
Total (Acct. 439)--Debit:	12,607	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,073				6,073	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,128				5,128	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	5,128	0	0	0	5,128	
Net income (or loss)	945	0	0	0	945	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,741,776	0	0	0	2,741,776	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,741,776	0	0	0	2,741,776	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	658,058	3,260	661,318	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,684		14,684	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	90		90	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	3,260	(3,260)	0	18
All other accounts			0	19
Total Payroll	676,092	0	676,092	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,611,924	18,330,238	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,677,948	3,477,770	2
Net Utility Plant	16,933,976	14,852,468	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,933,976	14,852,468	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	92,898	92,898	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	92,898	92,898	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	0		9
Total Other Property and Investments	92,898	92,898	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	120,677	73,775	10
Special Deposits (132-134)	2,620	3,370	11
Working Funds (135)			12
Temporary Cash Investments (136)	585,927	773,566	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	590,489	583,525	15
Other Accounts Receivable (143)	39,833	42,941	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	90,278	72,018	18
Materials and Supplies (151-163)	101,494	98,154	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,531,318	1,647,349	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	84,459	89,292	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	84,459	89,292	
Total Assets and Other Debits	18,642,651	16,682,007	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	420,237	420,237	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,912,407	3,630,526	28
Total Proprietary Capital	4,332,644	4,050,763	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	5,358,793	5,631,074	30
Other Long-Term Debt (224)	464,985		31
Total Long-Term Debt	5,823,778	5,631,074	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	152,399	88,047	33
Payables to Municipality (233)	308,563	203,071	34
Customer Deposits (235)			35
Taxes Accrued (236)	460,216	323,901	36
Interest Accrued (237)	24,900	26,348	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	8,744	16,915	41
Total Current and Accrued Liabilities	954,822	658,282	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	165,563	143,389	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	165,563	143,389	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,365,844	6,198,499	49
Total Liabilities and Other Credits	18,642,651	16,682,007	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	19,903,478	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	708,446				7
Total Utility Plant	20,611,924	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,677,948	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,677,948	0	0	0	
Net Utility Plant	16,933,976	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,477,770				3,477,770	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	402,235				402,235	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transp & Power Oper. Equip	16,157				16,157	9
Salvage	15,133				15,133	10
Other credits (specify):						11
Cost sharing for sewer fee billing	23,937				23,937	12
Total credits	457,462	0	0	0	457,462	13
Debits during year						14
Book cost of plant retired	246,031				246,031	15
Cost of removal	11,253				11,253	16
Other debits (specify):						17
					0	18
Total debits	257,284	0	0	0	257,284	19
Balance End of Year	3,677,948	0	0	0	3,677,948	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
Land south side of water plant	60,383			60,383	2
Fairview lot next to cedar st pump house	32,515			32,515	3
Total Nonutility Property (121)	92,898	0	0	92,898	
Less accum. prov. depr. & amort. (122)				0	4
 Net Nonutility Property	 92,898	 0	 0	 92,898	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	101,494	98,154	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>101,494</u>	<u>98,154</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
4/1/95 rev. bond,\$2,500,000 for 20 years	46,017	2556	43,461	1
4/1/96 rev. bond,\$2,500,000 for 20 years	43,276	2278	40,998	2
Total			84,459	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	420,237	1
Changes during year (explain):		
NONE		2
Balance end of year	420,237	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Loan #1 thru City	04/16/1993	05/01/1999	4.00%	110,458	1
Loan #3 thru City	04/01/1995	12/01/2014	6.00%	2,345,000	2
Loan #4 thru City	04/01/1996	12/01/2015	5.00%	2,415,000	3
Loan #2 thru City	05/01/1994	05/01/2004	5.00%	488,335	4
Total for Account 223				5,358,793	
Other Long-Term Debt (224)					
Loan #5 from WI Elec.(City makes payments)	02/01/1997	01/01/2007	4.00%	464,985	5
Total for Account 224				464,985	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	323,901	1
Accruals:		
Charged water department expense	379,241	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Social Security Taxes	52,009	5
PSC Remainder Assessment	4,914	6
Total Accruals and other credits	436,164	
Taxes paid during year:		
County, state and local taxes	242,926	7
Social Security taxes	52,009	8
PSC Remainder Assessment	4,914	9
Other (explain):		
NONE		10
Total payments and other debits	299,849	
Balance end of year	460,216	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Loan #1	181	5,068	5,378	(129)	2
Loan #2	4,566	25,683	26,111	4,138	3
Loan#3	11,063	136,167	136,534	10,696	4
Loan #4	10,538	126,115	126,458	10,195	5
Loan #5		20,293	20,293	0	6
Subtotal	26,348	313,326	314,774	24,900	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	26,348	313,326	314,774	24,900	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,198,499					6,198,499	1
Add credits during year:							
For Services	35,237					35,237	2
For Mains	453,797					453,797	3
Other (specify):							
TIF Water Tower in Industrial Park	678,311					678,311	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,365,844	0	0	0	0	7,365,844	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	14,601					14,601	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
Deposits on chemical containers	2,620	6
Total (Acct. 132):	2,620	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	590,489	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	590,489	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Wastewater & Monitoring billings receivable	37,869	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Misc. Merchandising and Jobbing	1,964	16
Total (Acct. 143):	39,833	
Receivables from Municipality (145):		
Balance due for new TIF water tower as of 12/31/97	48,442	17
Water and Sewer Billings due from Public Accounts	18,322	18
Balance due from City for cost sharing sewer billing	23,514	19
Total (Acct. 145):	90,278	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
Sewer Fee,Wastewater billed and payable to city.	175,428	26
Principle & Interest on WI elec. loan payable to city.	55,308	27
Payroll paid by city before 12/31/97	37,394	28
December 1997 Fringes	22,115	29
Admin. Charges by city	2,250	30
1995 & 1996 Audit bill paid by city	5,454	31
Misc. billings from city	10,614	32
Total (Acct. 233):	308,563	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Credits (253):	
NONE	33
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	18,878,092	0	0	0	18,878,092	1
Materials and Supplies	99,824	0	0	0	99,824	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,577,859	0	0	0	3,577,859	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,782,171	0	0	0	6,782,171	6
Other (specify):						
NONE					0	7
Average Net Rate Base	8,617,886	0	0	0	8,617,886	
Net Operating Income	560,180	0	0	0	560,180	8
Net Operating Income as a percent of						
Average Net Rate Base	6.50%	N/A	N/A	N/A	6.50%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	420,237	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,771,466	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,191,703	
Net Income		
Net Income	294,488	5
Percent Return on Proprietary Capital	7.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Major increase in property taxes and depreciation expenses are due to more investment at water plant, watermain additions relating to relay projects and watermain and new tower(almost \$700,000) installed in city's TID #6 (Tax Increment District for Industrial Park). Depreciation rates were also increased slightly effective 1/1/97.

Taxes Accrued (Acct. 236) (Page F-16)

Taxes paid during the year represent the first 3 quarters of 1996 property tax equivalency.

Interest Accrued (Acct. 237) (Page F-17)

Interest showing as paid on loan #5 is actually an adjustment and is payable to city as they have been paying the interest and principal. This amount is included in payable to municipality on balance sheet.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,633,089	1
Total Sales of Water	2,633,089	
Other Operating Revenues		
Forfeited Discounts (470)	33,818	2
Miscellaneous Service Revenues (471)	4,762	3
Rents from Water Property (472)	43,129	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,978	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	108,687	
Total Operating Revenues	2,741,776	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	194,425	9
Water Treatment Expenses (640-652)	589,150	10
Transmission and Distribution Expenses (660-678)	254,193	11
Customer Accounts Expenses (901-905)	82,135	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	243,309	14
Total Operation and Maintenance Expenses	1,363,212	
Other Operating Expenses		
Depreciation Expense (403)	402,235	15
Amortization Expense (404-407)		16
Taxes (408)	416,149	17
Total Other Operating Expenses	818,384	
Total Operating Expenses	2,181,596	
NET OPERATING INCOME	560,180	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	8,449	470,555	1,054,647	4
Commercial	594	166,161	279,928	5
Industrial	138	655,321	817,123	6
Total Metered Sales to General Customers (461)	9,181	1,292,037	2,151,698	
Private Fire Protection Service (462)	104		49,220	7
Public Fire Protection Service (463)	1		398,895	8
Other Sales to Public Authorities (464)	31	19,587	33,276	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,317	1,311,624	2,633,089	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	398,895	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	398,895	
Forfeited Discounts (470):		
Customer late payment charges	33,818	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	33,818	
Miscellaneous Service Revenues (471):		
Revenue from billing sewer exemp meters	2,381	7
Reconnect charges and Hydrant hook-up fees	1,855	8
Call in and customer repair charges	526	9
Total Miscellaneous Service Revenues (471)	4,762	
Rents from Water Property (472):		
Hydrant rental to town	900	10
Rental income from cellur companies for tower useage	42,229	11
Total Rents from Water Property (472)	43,129	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		13
Other (specify):		
Rate of Return on sewer related equipment(50%) for cost sharing	25,930	14
Misc. Sale of scrap	1,028	15
Bad check fee	20	16
Total Other Water Revenues (474)	26,978	
Amortization of Construction Grants (475):		
NONE		17
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	24,821	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	89,289	17
Pumping Labor and Expenses (624)	51,072	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	24,725	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,518	25
Total Pumping Expenses	194,425	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	29,143	26
Chemicals (641)	162,170	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	201,445	28
Miscellaneous Expenses (643)	12,160	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	28,702	31
Maintenance of Structures and Improvements (651)	22,528	32
Maintenance of Water Treatment Equipment (652)	133,002	33
Total Water Treatment Expenses	589,150	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	20,627	34
Storage Facilities Expenses (661)	191	35
Transmission and Distribution Lines Expenses (662)	43,321	36
Meter Expenses (663)	32,429	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	6,039	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	18,295	41
Maintenance of Structures and Improvements (671)	17,043	42
Maintenance of Distribution Reservoirs and Standpipes (672)	974	43
Maintenance of Transmission and Distribution Mains (673)	80,779	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	23,477	46
Maintenance of Meters (676)	1,565	47
Maintenance of Hydrants (677)	4,875	48
Maintenance of Miscellaneous Plant (678)	4,578	49
Total Transmission and Distribution Expenses	254,193	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,134	50
Meter Reading Labor (902)	16,786	51
Customer Records and Collection Expenses (903)	54,215	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	82,135	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,571	56
Office Supplies and Expenses (921)	7,076	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	25,709	59
Property Insurance (924)	5,071	60
Injuries and Damages (925)	14,702	61
Employee Pensions and Benefits (926)	151,230	62
Regulatory Commission Expenses (928)	360	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,284	65
Rents (931)		66
Maintenance of General Plant (932)	2,306	67
Total Administrative and General Expenses	243,309	
Total Operation and Maintenance Expenses	1,363,212	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		379,243	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% of equipment for cost sharing	8,665	2
Net property tax equivalent		370,578	
Social Security		40,658	3
PSC Remainder Assessment		4,913	4
Other (specify): NONE			5
Total tax expense		416,149	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227000				3
County tax rate	mills		5.395000				4
Local tax rate	mills		10.788000				5
School tax rate	mills		12.752000				6
Voc. school tax rate	mills		1.915000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.077000				10
Less: state credit	mills		2.357000				11
Net tax rate	mills		28.720000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.788000				14
Combined School Tax Rate	mills		14.667000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.455000				17
Total Tax Rate	mills		31.077000				18
Ratio of Local and School Tax to Total	dec.		0.819095				19
Total tax net of state credit	mills		28.720000				20
Net Local and School Tax Rate	mills		23.524394				21
Utility Plant, Jan. 1	\$	18,330,238	18,330,238				22
Materials & Supplies	\$	98,154	98,154				23
Subtotal	\$	18,428,392	18,428,392				24
Less: Plant Outside Limits	\$	134,754	134,754				25
Taxable Assets	\$	18,293,638	18,293,638				26
Assessment Ratio	dec.		0.881250				27
Assessed Value	\$	16,121,268	16,121,268				28
Net Local & School Rate	mills		23.524394				29
Tax Equiv. Computed for Current Year	\$	379,243	379,243				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	379,243					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,940		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	154,918	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	42,036		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	34,497		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	531,725		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	7,500		20
Total Pumping Plant	615,758	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,378,879	24,155	22
Water Treatment Equipment (332)	3,863,570	578,194	23
Total Water Treatment Plant	5,280,305	602,349	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,940	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	154,918	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			42,036	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			34,497	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			531,725	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,500	20
Total Pumping Plant	0	0	615,758	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,403,034	22
Water Treatment Equipment (332)			4,441,764	23
Total Water Treatment Plant	0	0	5,882,654	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	437,053	47,077	26
Transmission and Distribution Mains (343)	8,519,847	1,162,044	27
Fire Mains (344)			28
Services (345)	784,448	196,019	29
Meters (346)	809,520	177,618	30
Hydrants (348)	577,000	71,920	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	11,127,868	1,654,678	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	90,394		34
Office Furniture and Equipment (391)	1,718		35
Computer Equipment (391.1)	9,876		36
Transportation Equipment (392)	120,346	26,274	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	47,141	11,851	39
Laboratory Equipment (395)	11,443	1,651	40
Power Operated Equipment (396)	56,816		41
Communication Equipment (397)	17,483		42
SCADA Equipment (397.1)	318,640		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	673,857	39,776	
Total utility plant in service directly assignable	17,852,706	2,296,803	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	17,852,706	2,296,803	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			484,130	26
Transmission and Distribution Mains (343)	148,607		9,533,284	27
Fire Mains (344)			0	28
Services (345)	17,939		962,528	29
Meters (346)	50,974		936,164	30
Hydrants (348)	16,131		632,789	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	233,651	0	12,548,895	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			90,394	34
Office Furniture and Equipment (391)			1,718	35
Computer Equipment (391.1)			9,876	36
Transportation Equipment (392)	12,380		134,240	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			58,992	39
Laboratory Equipment (395)			13,094	40
Power Operated Equipment (396)			56,816	41
Communication Equipment (397)			17,483	42
SCADA Equipment (397.1)			318,640	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	12,380	0	701,253	
Total utility plant in service directly assignable	246,031	0	19,903,478	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	246,031	0	19,903,478	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	93,059	1.67%	2,187	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	93,059		2,187	
PUMPING PLANT				
Structures and Improvements (321)	21,714	2.33%	980	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	17,406	4.42%	1,525	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	130,915	4.42%	23,502	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	7,500	4.29%		15
Total Pumping Plant	177,535		26,007	
WATER TREATMENT PLANT				
Structures and Improvements (331)	310,651	3.47%	48,266	16
Water Treatment Equipment (332)	1,176,773	3.73%	136,978	17
Total Water Treatment Plant	1,487,424		185,244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	271,550	2.76%	12,713	19
Transmission and Distribution Mains (343)	685,685	0.93%	83,947	20
Fire Mains (344)				21
Services (345)	255,997	2.50%	21,837	22
Meters (346)	199,457	5.00%	43,642	23
Hydrants (348)	66,471	1.59%	9,618	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,479,160		171,757	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					95,246	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	95,246	
321					22,694	8
322					0	9
323					18,931	10
324					0	11
325					154,417	12
326					0	13
327					0	14
328					7,500	15
	0	0	0	0	203,542	
331					358,917	16
332					1,313,751	17
	0	0	0	0	1,672,668	
341					0	18
342					284,263	19
343	148,607	4,520			616,505	20
344					0	21
345	17,939	3,511			256,384	22
346	50,974		4,225		196,350	23
348	16,131	3,222	4,921		61,657	24
349					0	25
	233,651	11,253	9,146	0	1,415,159	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	46,837	2.91%	2,630	26
Office Furniture and Equipment (391)	1,718	5.88%		27
Computer Equipment (391.1)	4,476	25.00%	2,469	28
Transportation Equipment (392)	29,637	10.56%	13,442	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	17,320	6.25%	3,317	31
Laboratory Equipment (395)	3,921	9.09%	1,115	32
Power Operated Equipment (396)	14,010	6.07%	3,449	33
Communication Equipment (397)	7,377	10.00%	1,748	34
SCADA Equipment (397.1)	115,296	9.09%	28,964	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	240,592		57,134	
Total accum. prov. directly assignable	3,477,770		442,329	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	3,477,770		442,329	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					49,467	26
391					1,718	27
391.1					6,945	28
392	12,380		5,987		36,686	29
393					0	30
394					20,637	31
395					5,036	32
396					17,459	33
397					9,125	34
397.1					144,260	35
398					0	36
399					0	37
	12,380	0	5,987	0	291,333	
	246,031	11,253	15,133	0	3,677,948	
					0	38
	246,031	11,253	15,133	0	3,677,948	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		146,916		146,916	1
February		125,965		125,965	2
March		142,358		142,358	3
April		149,088		149,088	4
May		142,839		142,839	5
June		140,963		140,963	6
July		163,587		163,587	7
August		153,169		153,169	8
September		144,521		144,521	9
October		142,401		142,401	10
November		128,502		128,502	11
December		131,601		131,601	12
Total for year	0	1,711,910	0	1,711,910	
Less: Measured or estimated water used in main flushing and water treatment during year				70,147	13
Less: Other utility use				119,833	14
Other utility use explanation:					15
Final meter new in 1996. Calibration was not checked. Recalibrated in Feb 1998 and found to be off 7%. This is an adjustment to total above.					
Water pumped into distribution system				1,521,930	16
Less: Water sold				1,311,624	17
Losses and unaccounted for				210,306	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				6,765	21
Date of maximum: 7/24/1997					22
Cause of maximum:					23
Air Conditioning, watering					
Minimum gallons pumped by all methods in any one day during reporting year				3,186	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,902,172	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	#1	1,600	10	36	1
FOX RIVER	#2	70	5	16	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	1
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	GOULDS	GOULDS	5
Year Installed	1966	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	2,780	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	9
Year Installed	1966	1996	1972	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	14
Location	OLD PUMP PIT	CEDAR STREET	CEDAR STREET	15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	LAYNE NORTHWEST	PEABODY	18
Year Installed	1955	1959	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,800	1,400	1,200	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S.	22
Year Installed	1955	1959	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO. THREE	HIGH LIFT NO. TWO	LOW LIFT NO. FIVE	1
Location	HIGH LIFT ROOM	HIGH LIFT ROOM	OLD PUMP PIT	2
Purpose	B	B	S	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	FAIRBANKS-MORSE	5
Year Installed	1996	1996	1937	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,220	1,460	1,390	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FAIRBANKS-MORSE	10
Year Installed	1996	1996	1937	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	100	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. FOUR	LOW LIFT NO. ONE	LOW LIFT NO. SEVEN	14
Location	OLD PUMP PIT	LOW LIFT ROOM	OLD PUMP PT	15
Purpose	S	P	S	16
Destination	T	T	T	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS	GOULDS	18
Year Installed	1937	1996	1960	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,390	4,300	2,800	21
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	U.S.	WESTINGHOUSE	23
Year Installed	1937	1996	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	50	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	1
Location	SO. OF PUMP ROOM	LOW LIFT ROOM	LOW LIFT ROOM	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1972	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	2,290	2,780	8
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	10
Year Installed	1972	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1955	1958	1997	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	10	137	9
				10
Total capacity in gallons	300,000	2,000,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PLANT RESERVOIR	PLANT TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1937	1931	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	10	139	10
Total capacity in gallons	1,000,000	600,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
L	D	1.000	1,038		47		991
M	D	1.000	987				987
L	D	1.250	408		82	59	385
M	D	1.250	504				504
L	D	1.500	504		38	242	708
M	D	1.500	1,006				1,006
L	D	2.000	746		90	(301)	355
M	D	2.000	1,964				1,964
M	D	3.000	1,079				1,079
M	D	4.000	12,411		37		12,374
P	D	4.000	135				135
M	D	6.000	330,191		13,205		316,986
P	D	6.000	4,481	530			5,011
M	D	8.000	60,490				60,490
P	D	8.000	1,573	9,094			10,667
M	D	10.000	116,069	22	3,084		113,007
P	D	10.000	1,576	2,603			4,179
M	D	12.000	32,513	6,128			38,641
M	T	12.000	795				795
M	D	14.000	15,116	14			15,130
M	T	14.000	378				378
M	D	16.000	37,902	8,637			46,539
M	T	16.000	7,195				7,195
M	T	24.000	377				377
Total Within Municipality			629,438	27,028	16,583	0	639,883
M	D	8.000	600				600
M	D	12.000	290				290
M	D	16.000	1,428	700			2,128
Total Outside of Municipality			2,318	700	0	0	3,018
Total Utility			631,756	27,728	16,583	0	642,901

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,578		85		2,493		1
L	1.000	2,040		145		1,895		2
M	1.000	3,326	304			3,630		3
M	1.250	40				40		4
L	1.250	18				18		5
M	1.500	127	6			133		6
L	1.500	14		2		12		7
L	2.000	23		1		22		8
M	2.000	128	7			135		9
M	3.000	1				1		10
M	4.000	61	1	1		61		11
M	6.000	54				54		12
M	8.000	49	4			53		13
M	10.000	16	1			17		14
M	12.000	2				2		15
Total Utility		8,477	323	234	0	8,566	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,906	841	706		9,041	1,332	1
1.000	253	36	6		283	44	2
1.500	97		1		96	25	3
2.000	97	6	1		102	74	4
3.000	5				5	5	5
4.000	36	1			37	25	6
6.000	2				2	2	7
Total:	9,396	884	714	0	9,566	1,507	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,342	371	58	1		269	9,041	1
1.000	133	98	35	1		16	283	2
1.500	7	64	11	6		8	96	3
2.000	3	56	15	18		10	102	4
3.000	0	2	2	0		1	5	5
4.000	0	6	20	5		6	37	6
6.000	0	0	2	0		0	2	7
Total:	8,485	597	143	31	0	310	9,566	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3	3	1		5	1
Within Municipality	903	51	23		931	2
Total Fire Hydrants	906	54	24	0	936	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 936

Number of distribution system valves end of year: 1,656

Number of distribution valves operated during year: 828

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

(392): New truck purchased and old one retired. (331): Boilers added for chemical room. (332): New filters, filter controls, Lime slaker feeder and misc. additional water treatment equip. (394): Concrete pavement breaker(\$9,900) and other misc. shop equip. (342): Altitude valve and related housing for W.Cecil St. water tower.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 332 includes three sub-accounts relating to sludge lagoons. the rate shown is the average of all water treatment accounts. The dollars shown include all water treatment accounts as well.

Water Mains (Page W-17)

Col(g): To adj for prior year splits among small size mains. Totals are unaffected. New mains are paid by developer up to size required to serve area. Developers required to install oversize mains for the benefit of Utility are re-imbursed for the increased variance. Replacements are paid by Utility. Deferred assessments for outside city portions are billed at current price at the time of annexation.

Water Services (Page W-18)

12" services were added in 1994. Never copied over in error on previous reports.
